ISLE OF ANGLESEY COUNTY COUNCIL		
Report to	Executive Committee	
Date	13 January 2014	
Subject	Adoption of a Council Tax Reduction Scheme for 2014 - 2015	
Portfolio Holder(s)	Councillor Hywel Eifion Jones	
Lead Officer(s)	Clare Williams Head of Function (Resources)	
Contact Officer	Geraint Jones Revenues and Benefits Manager (Ext: 2651)	

Nature and reason for reporting

To endorse a Council Tax Reduction Scheme for approval by the County Council.

A – Introduction / Background / Issues

Council Tax Benefit was replaced in April 2013 by the Council Tax Reduction Scheme. The County Council on 24 January 2013 adopted a Council Tax Reduction Scheme for 2013 - 2014 only. The County Council is required to implement a new scheme for 2014 - 2015. The proposed scheme is outlined in the attached draft report.

B - Considerations

See attached report – Appendix A.

C – Implications and Impacts				
1	Finance / Section 151	Author		
2	Legal / Monitoring Officer	No comments		
3	Human Resources			
4	Property Services			
	(see notes – separate document)			
5	Information and Communications			
	Technology (ICT)			
6	Equality			
	(see notes – separate document)			
7	Anti-poverty and Social			
	(see notes – separate document)			
8	Communication			
	(see notes – separate document)			
9	Consultation			
	(see notes – separate document)			
10	Economic			

11	Environmental		
	(see notes – separate document)		
12	Crime and Disorder		
	(see notes – separate document)		
13	Outcome Agreements		
CH	- Summary		
1.	Council Tax Benefit was replaced in April 2013 by a Council Tax Reduction Scheme for 2013 – 2014 only. A new scheme needs to be adopted for 2014 – 2015.		
2.	Welsh Government funding for the scheme is not demand led but fixed based on the cost of the former Council Tax Benefit Scheme and additional costs of the scheme with regard to subsequent increases in Council Tax or increases in caseload for 2013 – 2014 and 2014 – 2015 will be met by the Council.		
3.	The Welsh Government has made regulations to introduce a national Council Tax Reduction Scheme for 2014 - 2015. However, obligations remain upon the Council to adopt a scheme.		
4.	The Council is required to adopt a Council Tax Reduction Scheme for 2014 – 2015 by 31 January 2014. This report enables the Executive to endorse a recommendation to the County Council to achieve that timetable.		
D -	Recommendation		
To recommend to the County Council as follows :-			
1.	To note the making of the Council Tax Reduction Scheme and prescribed Requirements (Wales) Regulations ("the Prescribed Requirements Regulations") by the Welsh Assembly on 26 November 2013 and the proposed making of the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes)(Wales)(Amendment) Regulations by the Welsh Assembly on 14 January 2014.		
2.	To note the outcome of the consultation exercise undertaken by the Council on the renewal of the Council Tax Reduction Scheme for 2014 – 2015.		
	To adopt the Scheme as set out in Appendix B.		

Job Title: Revenues and Benefits Manager Date: 29 November 2013

Appendices:

Appendix A – Draft report to County Council

Appendix B – Draft Council Tax Reduction Scheme 2014 - 15

Background papers

The Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulations 2013 No. ??? (W???)

The Council Tax Reduction Schemes (Default Scheme)(Wales) Regulations 2013 No. ??? (W???)

The Council tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2014 No ??? (W???)

ISLE OF ANGLESEY COUNTY COUNCIL

Report to:	County Council
Date:	27 January 2014
Subject:	Council Tax Reduction Scheme
Lead Officer(s)	Clare Williams Head of Function (Resources)
Contact Officer	Geraint Jones Revenues and Benefits Manager (Ext. 2651)
Action :	To adopt the Council Tax Reduction Scheme

1. Purpose of the report

1.1 The report explains the requirement to adopt a scheme by 31 January 2014.

2. Background Information

- 2.1 The Council Tax Benefit Scheme was replaced from April 2013 with a Council Tax Reduction Scheme. Two main sets of regulations were made by Welsh Ministers Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 and the Council Tax Reduction Schemes (Default Scheme)(Wales) Regulations 2012 ("the 2012 Regulations").
- 2.2 The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 contained a sunset clause. As a result of this clause, the 2012 Regulations only applied to the 2013 2014 financial year. This clause required the regulations to be reviewed and a new set brought forward by 1 January 2014. If new regulations were not brought forward by this date, there would be no provision for Council Tax Reduction Schemes to be implemented in Wales after 31 March 2014.
- **2.3** Consequently, Welsh Ministers brought forward new Regulations which will govern the operation of Council Tax Reduction Schemes in Wales from 1 April 2014. One set places a duty on local authorities to introduce Council Tax Reduction Schemes in their area to apply from 1 April 2014 and prescribe what is to be included in a local scheme specifying areas where local discretion may apply. The other set of Regulations prescribed a "default" Council Tax Reduction Scheme which will take effect if a local authority does not adopt their own scheme. This Regulation will take effect if a local authority fails to make a local scheme by 31 January 2014.
- **2.4** The approach adopted in the 2012 Regulations has been continued in the 2013 Regulations with a national framework of support being retained and the levels of entitlement for eligible applicants being protected at their current levels. The proposed changes to the 2012 Regulations are in line with the Welsh Government's wider policy objectives. The additional changes made to the 2012 Regulations are –

- Removal of the sunset clause thereby extending the application of the 2013 Regulations beyond the 2014 2015 financial year;
- Addresses minor technical amendments to bring into line with English Regulations;
- Includes amendments required for certain welfare reform changes e.g. Universal Credit and Armed Forces Independence Payment;
- Simplifications suggested by Local Government last year (but could not be incorporated within the timetable) to improve the process for applicants and reduce costs of administration;
- Practical adjustments needed from operating the scheme since April 2013 e.g. amending provisions in respect of changes of circumstances; and
- Responding to points raised as a result of the technical consultation.
- 2.5 On 26 November 2013, the Welsh Assembly approved two new sets of regulations: The Council Tax Reduction Schemes (Default Schemes) (Wales) Regulations 2013 ("the Default Scheme Regulations") and the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 ("the Prescribed Requirements Regulations"). These 2013 Regulations prescribe the main features of the Scheme to be adopted by all Councils in Wales for 2014 2015 onwards.
- 2.6 A further set of regulations to uprate the financial figure in line with the cost of living increases has been debated and approved by the Welsh Assembly on 14 January 2014 the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2014. The Council's scheme allows for the uprated financial figures to be incorporated within the scheme recommended for adoption.
- **2.7** As with the 2012 Regulations, the approach to calculating the council tax reduction under the 2013 Regulations reflect the approach that was taken in calculating the former Council Tax Benefit. The Default Scheme Regulations set out the scheme that will apply in a Local Authority's area. The majority of the provisions within the Default Scheme Regulations mirror those by the Prescribed Requirements Regulations.
- **2.8** Similar to the 2012 Regulations, although a national scheme has been approved, within the Prescribed Requirements Regulations, there is limited discretion given to the Council to apply additional discretionary elements that are more generous than the national scheme and which provide for additional administrative flexibility. These are:
 - **2.8.1** The ability to increase the standard extended reduction period of 4 weeks given to persons after they return to work where they have previously been receiving a council tax reduction that is to end as a result of their return to work;
 - **2.8.2** Discretion to increase the amount of War Disablement Pensions and War Widows Pensions which is to be disregarded when calculating income of the claimant; and
 - **2.8.3** The ability to backdate the application of council tax reduction with regard to late claims prior to the new standard period of three months before the claim.

- **2.9** The Council is also obliged to publish its draft scheme and consult any persons it considers likely to have an interest in the operation of its scheme. Having made a scheme, the authority must publish its scheme in an appropriate manner. Because of the tight timescales between the making of the Prescribed Requirements Regulations and 31 January 2014 (by which date the scheme has to be adopted), consultation has been truncated to a period between 9 December 2013 and 10 January 2014.
- **2.10** The Welsh Government undertook a technical consultation between 23 August 2013 and 20 September 2013 on the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013.

3. Main Issues

- 3.1 The Council for 2014 2015 is obliged to make a scheme under the requirements of the Prescribed Requirements Regulations notwithstanding the fact that a default scheme would come into effect even if the Council failed to make a scheme. The obligation is a statutory duty and applies even if the Council chose not to apply any of the discretions available to it.
- **3.2** The Council's recommended approach to the available local discretions is to continue to apply for the Council Tax Reduction Scheme 2014 2015 the same local discretion that it applied for the Council Tax Reduction Scheme 2013 2014 -
 - The existing 4 week standard extended payment after people return to work remains unaltered with no local discretion being applied.
 - For War Pension and War Disablement pensions when calculating income the Council will continue to disregard income as it currently does for the current reduction scheme. The on-going annual cost to the Council for 2014–2015 is estimated to be approximately £8,000 per year.
 - That the maximum backdate available remains at the statutory 3 months for pensioner and working age claimants with no local discretion being applied.

As for 2013 – 2014, there is no additional money available from the Welsh Government to fund the discretionary elements.

- **3.3** The 2013 Regulations require the Authority for each financial year to consider whether to revise its scheme or to replace it with another scheme. The Authority must make any revision or replacement no later than 31 January in the financial year preceding the year they come into effect.
- **3.4** The function of making a scheme is not to be the responsibility of an executive of an authority under executive arrangements.

4. Financial Implications

4.1 The financial implications have been outlined in the budget reports to the Executive. The estimated cost of the Council Tax Reduction Scheme for 2013 – 2014 is £5.29m. Applying an increase to Council Tax of 5% takes this to £5.56m. Therefore, the projected cost of the proposed scheme in 2014 - 2015 is between £5.51m and £5.61m, which is £350k to £460k, more than the grant of £5.15m. The main area of uncertainty is the case load. In recent years, benefit claimants case load has increased by up to 6% in any year (the average for the last five years being 3%). Whilst this rate has now stabilised, it is still reasonable to expect an increase in case load in the current economic circumstances. Each 1% increase is £53k.

4.2 A budget provision of £400k is proposed to meet this shortfall which will be monitored in budget monitoring reports to the Executive.

5. Legal Implications

5.1 The Council is obliged to make a Council Tax Reduction Scheme under the Prescribed Requirements Regulations. Although the legislation provides for a default scheme to apply in the absence of the Council making a scheme, the Council is, nevertheless, under a statutory duty to adopt its own scheme, even if it chooses not to apply any of the discretionary elements.

6. Risk Implications

6.1 The Council needs to manage the cost of the Council Tax Reduction Scheme within its budget. The amount of government support is limited to £5,154,000 for 2014 - 2015 and is provided on a fixed basis rather than the demand-led basis of support to council tax benefit.

7. Equalities Implications

- **7.1** As mentioned earlier in paragraphs 2.4 and 2.5 of this report, the 2013 Regulations mirror the calculations of the 2012 Regulations in replicating for the Council Tax Reduction Scheme the approach that was taken in calculating the former Council Tax Benefit. The 2013 Regulations reaffirm that up to 100% Council Tax Reduction will apply.
- **7.2** The Council has undertaken a consultation exercise in the limited time available and that consultation assists the Council in satisfying the public sector equality duty in the Equality Act.
- **7.3** The Welsh Government has compiled an equalities impact assessment following its consultation for the 2012 Regulations. A local equalities impact assessment has been carried out on behalf of the Council in joint arrangements across Wales also with regard to the 2012 Regulations and a copy is available by application to the Finance Department.

Background Documents

The Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulations 2013 No ???? (W???).

The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 No ???? (W???).

The Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2014 No ???? (W???)

Technical Consultation on Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 – 20 September 2013.

Welsh Government Response to the Technical Consultation on the Council tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013

Summary of main issues

 Council Tax Benefit was replaced in April 2013 by a Council Tax Reduction Scheme for 2013 – 2014 only. An almost identical Council Tax Reduction Scheme will apply for 2014 – 2015 onwards.

- 2. Welsh Government funding for the scheme is fixed, based on the cost of the previous Council Tax Benefit Scheme.
- **3.** The Welsh Government has made regulations to introduce a national Council Tax Reduction Scheme for 2014 2015. However, the obligation remains upon the Council to adopt a scheme for 2014 2015.
- 4. The Council is required to adopt a Council Tax Reduction Scheme by 31 January 2014.
- 5. A summary scheme is set out in Appendix A in this report. The costs of the scheme will exceed the Government's funding. The additional funding requirement is taken into account as part of the 2014 2015 budget.

Recommendation

- To note the making of the Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulations ("the Prescribed Requirements Regulations") by the Welsh Assembly on 26 November 2013 and the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2014 ("the Amending Regulation") by the Welsh Assembly on 14 January 2014.
- 2. To note the outcome of the consultation exercise undertaken by the Council on the introduction of the Council Tax Reduction Scheme outlined in Appendix B.
- 3. To adopt the Scheme as set out in Appendix A.
- 4. That delegated authority be given to the Head of Function (Resources) to amend the Local Council Tax Support Scheme 2014-15 should this be required to take account of any amending regulations subsequently passed by the Welsh Assembly.

GERAINT JONES REVENUES AND BENEFITS MANAGER

28 NOVEMBER 2013

CCJanuary 2014-CT Support Scheme

APPENDIX B



Isle of Anglesey County Council

Council Tax Reduction Scheme 2014 - 2015

(and future years)

Prescribed Scheme for Pensioner and Non Pensioner Claimants

Introduction

Since 1st April 2013, Council Tax Benefit as a method of supporting low income households with their Council Tax, was abolished. It was replaced by a Council Tax Reduction Scheme.

On 19th December 2012 the Welsh Government made regulations to introduce a national scheme for Wales, "The Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulations 2012 No. 3144 (W.316)" (**Prescribed Regulations)** and "The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 No. 3145 (W.317)" (**Default Regulations)**. Further amending regulations were passed by the Welsh Government on 22nd January 2013 "The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme)(Wales)(Amendment) Regulations 2013 (**Amending Regulations)**.

The Prescribed Regulations contained a sunset clause. As a result of this clause, the above mentioned regulations only applied to the 2013 - 2014 financial year. This clause required the regulations to be reviewed and a new set brought forward by 1 January 2014 by Welsh Ministers. If new regulations were not brought forward by this date, there would be no provision for Council Tax Reduction Schemes to be implemented in Wales after 31 March 2014.

On 26 November 2013, the Welsh Assembly approved two new sets of regulations: "The Council Tax Reduction Schemes (Default Schemes)(Wales) Regulations 2013 ("**the Default Scheme Regulations**") and "The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (**the Prescribed Requirements Regulations**") – these can be accessed:

Default Scheme Regulations

http://www.legislation.gov.uk/wsi/2013/????/contents/made

Prescribed Requirements Regulations

http://www.legislation.gov.uk/wsi/2013/????/contents/made

Amending Regulations

On 14 January 2014 a further set of amending regulations to mainly uprate the financial figures in line with the cost of living increases and address a number of minor technical points identified during scrutiny of the 2013 Regulations were approved by the Welsh Assembly - the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2014 (**Amending Regulations**). These can be accessed:

http://www.legislation.gov.uk/wsi/2014/????/contents/made

These regulations therefore prescribe the main features of the scheme to be adopted by all Councils in Wales. An obligation, therefore, remains upon the Isle of Anglesey County Council to adopt a scheme. The Isle of Anglesey County Council is required to adopt a Council Tax Reduction Scheme by 31st January 2014 for 2014 – 2015 onwards.

The Isle of Anglesey County Council's Local Council Tax Reduction Scheme will be based on the Welsh Government's Prescribed Requirements Regulations (as amended). These Prescribed Requirements Regulations also permit the Isle of Anglesey County Council to adopt a scheme which incorporates a limited range of discretionary elements to provide further support for Council Tax. Where the Isle of Anglesey County Council has adopted additional discretionary elements, these discretionary elements are set out within this document.

If the Isle of Anglesey County Council fails to make a scheme by 31st January 2014, then the default scheme shall apply under the provisions of the Default Scheme Regulations. The Isle of Anglesey County Council can, however, only apply discretion if it adopts its own scheme under the Prescribed Requirements Regulations.

The Welsh Government has advised that further minor amendments to technical regulations made last year, such as those relating to fraud investigation, will be brought forward between January and March 2014.

Local Council Tax Reduction Scheme Requirements

The full Council of the Isle of Anglesey County Council approved its Local Council Tax Reduction Scheme on 27 January 2014 relating to the year beginning 1st April 2014 and also for future years. It specifies, in accordance with the Prescribed Requirements Regulations:–

- Classes of persons who are entitled or not entitled to a reduction
- The reductions which persons in each class are to be entitled
- Scheme procedural requirements:-
 - 1. the procedure by which a person may apply for a reduction under the scheme.
 - 2. the procedure by which a person may appeal against a decision of an authority with respect to a person's entitlement to a reduction under the scheme or the amount of any reduction to which the person is entitled.
 - **3.** the procedure by which a person may apply to an authority for a reduction under section 13A(1)(c) of the Local Government Finance Act 1992.

Isle of Anglesey County Council's Local Council Tax Reduction Scheme

The Isle of Anglesey County Council formally adopted its Local Council Tax Reduction Scheme based on requirements as detailed in the Welsh Government's "The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 No.???? (W.???)(Prescribed Requirements Regulations) and the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2014 (Amending Regulations). The Prescribed Requirements Regulations and amending regulation can be accessed at:-

http://www.legislation.gov.uk/wsi/2013/???/contents/made

http://www.legislation.gov.uk/wsi/2014/????/contents/made

In summary:-

Part 1 of the Prescribed Requirements Regulations:

Contain introductory provisions and definitions of key words and phrases used in this scheme.

Part 2 of the Prescribed Requirements Regulations: scheme requirements in relation to billing authorities in Wales (as amended by Amending Regulations)

What the scheme adopted by the Isle of Anglesey County Council must include – classes of persons, reductions and scheme procedural requirements.

Part 3 of the Prescribed Requirements Regulations: Classes of persons entitled to a reduction under this scheme (as amended by Amending Regulations)

Pensioners who fall within Classes A to B.

Non-pensioners who fall within Classes C to D.

Part 4 of the Prescribed Requirements Regulations: Classes of persons who must not be included under this scheme (as amended by Amending Regulations)

Classes of persons prescribed to be excluded from this scheme, including persons treated as not being in Great Britain and persons subject to immigration control.

Persons whose capital exceeds £16,000.

Persons who are absent for a period from a dwelling.

Persons who are students.

Part 5 and Schedules 1 to 5 of the Prescribed Requirements Regulations: matters that must be included in this scheme in relation to pensioners (as amended by Amending Regulations)

Schedules 1 to 5 set out the rules relevant to determine the eligibility of pensioners for a reduction and the amount of reduction under this scheme and the amount of maximum Council Tax Reduction under this scheme. They also set out how income and capital for pensioners is treated in calculating eligibility for a reduction under this scheme.

Part 5 and Schedules 6 to 10 of the Prescribed Requirements Regulations: matters that must be included in this scheme in relation to non-pensioners (as amended by Amending Regulations)

Schedules 6 to 10 set out the rules relevant to determine the eligibility of non-pensioners for a reduction and the amount of reduction under this scheme and the amount of maximum Council Tax Reduction under this scheme. They also set out how income and capital for non-pensioners is treated in calculating eligibility for a reduction under this scheme, including in cases where a non-pensioner or partner has been awarded universal credit.

Schedule 11 of the Prescribed Requirements Regulations (as amended by Amending Regulations)

This provides for the application of this scheme to students.

Part 5 and Schedules 12 to 14 of the Prescribed Requirements Regulations: matters that must be included in this scheme in respect of all applicants i.e. pensioner and non-pensioner (as amended by Amending Regulations)

Schedule 12 concerns procedural matters that must be included in this scheme. It describes the procedure by which a person can apply for a reduction in Council Tax under this scheme. Appendix 1 of this scheme provides details of how a person can apply to the Isle of Anglesey County Council for a reduction in Council Tax.

Schedule 12 also describes how a person may make an appeal against certain decisions of the Isle of Anglesey County Council under this scheme.

As the Isle of Anglesey County Council uses electronic communication in connection with making an application and award of a reduction, Schedule 12 details matters that must be included under this scheme.

Schedules 13 and 14 describes who may make an application under this scheme, the date on which an application is made, backdating of applications for pensioners and non-pensioners, amendment and withdrawal of applications and evidence and information required with the application. Schedules 13 and 14 also provide the requirements under this scheme for the information required to be provided by the Isle of Anglesey County Council when notifying the applicant of the decision and what must be included in the decision notice.

Part 6 of the Prescribed Requirements Regulations (as amended by Amending Regulations)

Set out the transitional provisions that will apply to persons who are in receipt of, or who have made an application for, a reduction under existing reduction schemes, when the new schemes come into operation.

Discretionary elements agreed by the Isle of Anglesey County Council to provide Council Tax support in addition to the statutory requirements detailed in the Prescribed Requirements Regulations adopted by the Council

The Isle of Anglesey County Council has decided to adopt a Local War Disablement Pension and War Widow's or Widower's Pension Discretionary Scheme. This is detailed in Appendix 2 which provides the elements of such pensions that will be disregarded as income. This is additional Council Tax support to that statutorily required in the Prescribed Regulations. This Local War Disablement Pension and War Widow's or Widower's Pension Discretionary Scheme is identical to the scheme that applied under Council Tax Benefit.

This will be the only local discretion applied by the Isle of Anglesey under its Local Council Tax Reduction Scheme.

Details the following procedure by which a person can apply for a reduction under the scheme

All persons must apply for a Council Tax Reduction, unless further Welsh Government regulations state otherwise. This will be an electronic or a paper Council Tax Reduction Application Form delivered to the following designated offices.

- A. An electronic application can be made by the following methods:
 - i. By appointment to attend to complete the form at the Revenues and Benefits Section Offices, Resources Function, County Offices, Llangefni, LL77 7TW (Telephone 01248 752658/752226) or for vulnerable clients to attend at their home to complete the application form;
 - ii. By appointment to complete the form over the telephone to the Revenues and Benefits Section Offices, Resources Function, County Offices, Llangefni, LL77 7TW (Telephone 01248 752658/752226);
 - iii. By appointment to complete the form at the J E O'Toole Centre, Trearddur Square, Holyhead, LL65 1NB (Telephone 01407 760208);
 - iv. Electronically via the Isle of Anglesey County Council's web site
 - v. Department of Work and Pension Local Authority Input Document (LAID) and Local Authority Customer Information (LACI) where they declare an intention to claim a Council Tax Reduction
 - vi. Electronically in some other format as the Isle of Anglesey County Council may decide in the future.
- B. A paper application can be made by the following methods:-

By approved application form received by the Isle of Anglesey Resources Function, Revenues and Benefits Section at its designated offices at Council Offices, Llangefni, LL77 7TW or the Benefits Office, Room 3, 2nd Floor, Town Hall, Newry Street, Holyhead, LL65 1HU.

LOCAL SCHEME – WAR PENSION DISREGARDS Schedule 4, Regulation 30 – Pensioners Schedule 9, Regulation 31 – Non Pensioners

INDIVIDUAL ELEMENTS	INCOME DISREGARDED	
War Disablement Pension	Yes (£10 statutory, 100% Local)	
War Widows or War Widower's Pension	Yes (£10 statutory, 100% Local)	
War Widow Pension (Pre 1973 – SPAL)	Yes (2014-15) 100% statutory, £??.?? subject to annual uprating*)	
Unemployability Supplement	No	
Additional Allowance for Wife (paid with Unemployability Supplement)	No	
Constant Attendance Allowance	Yes (statutory)	
Invalidity Allowance	No	
Comforts Allowance	No	
Age Allowance	No	
Allowance for Lower Standard of Occupation	No	
War Pensioners Mobility Supplement	Yes (statutory)	
Exceptionally Severe Disablement Allowance	Yes (statutory)	
Severe Disablement Occupational Allowance	Yes (statutory)	
Child Allowance	No	

*this is set by the Naval, Military and Air forces etc. "Disablement and Death" Service Pension Order 2006. Uprating for 2014 – 2015 has not yet been received.

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